

# **EXHIBIT A**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re: :  
 : Chapter 11  
 :  
 LEHMAN BROTHERS HOLDINGS INC., *et al.*, : Case No. 08-13555 (JMP)  
 :  
 Debtors. : (Jointly Administered)  
 :  
----- X

**ORDER DEEMING PEARL ASSURANCE LIMITED  
PROOFS OF CLAIM TIMLY FILED**

Upon consideration of the motion (the “Motion”) of Pearl Assurance Limited f/k/a Pearl Assurance plc (“Pearl”) for entry of an order (this “Order”) pursuant to section 105 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 9006(b)(1) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), deeming that the Pearl Proofs of Claim (defined below) shall be timely filed; and for such other and further relief as the Court may deem appropriate; and due notice of the Motion having been given; and it appearing that no other or further notice of the Motion need be provided; and the Court having found and determined that it should exercise its discretion in accordance with the relief requested in the Motion and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore,

**IT IS HEREBY ORDERED THAT:**

1. The Motion is granted pursuant to section 105(a) of the Bankruptcy Code and Bankruptcy Rule 9006(b)(1), and Pearl’s proofs of claim filed November 20, 2009, with respect to ISIN XS0282978666 and ISIN XS0243852562 (the “Pearl Proofs of Claim”) are hereby deemed timely filed.

2. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: New York, New York  
\_\_\_\_\_, 2010

By: \_\_\_\_\_  
HONORABLE JAMES M. PECK  
UNITED STATES BANKRUPTCY JUDGE